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ABSTRACT

Data on physical plant operating expenses for fiscal year 1980-81 are presented for 43 provincially assisted universities and affiliated institutions in Ontario. Information is given on: physical plant operating expenses by function and object of expense; percentage of total physical plant operating expenses by function and object of expense; percentage of physical plant operating expenses by object of expense by function; physical plant operating expenses by function and institution; percentage of physical plant operating expenses by function by institution; physical plant operating expenses by institution and object of expense; percentage of physical plant operating expenses by object of expense by institution; breakdown of utilities and other physical plant operating expenses by institution; gross square feet and utilities rates by institution; and unit costs of physical plant operating expenses by institution. Principles of reporting and explanations regarding expenses to be included under each major function, and definitions of objects of expense, along with reporting forms, are included. (SW)

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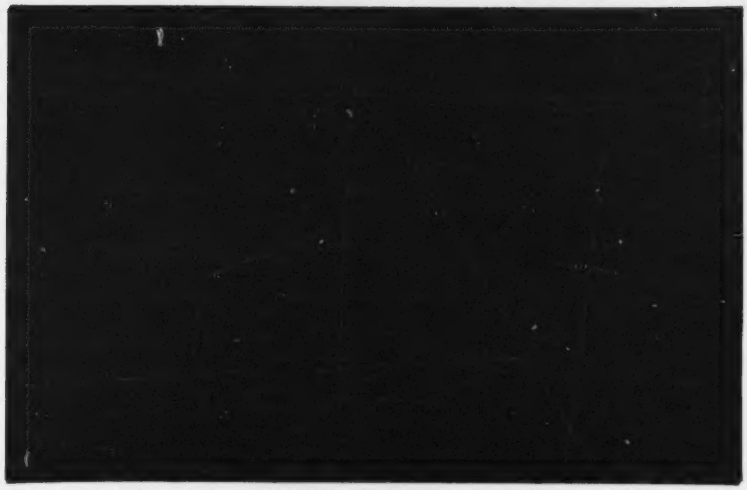

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# COMMITTEE OF FINANCE OFFICERS - UNIVERSITIES OF ONTARIO

# ONTARIO ASSOCIATION OF PHYSICAL PLANT AND PLANNING ADMINISTRATORS

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# REVENUE AND EXPENSES OF ONTARIO UNIVERSITIES 1980-81

## VOLUME IV - PHYSICAL PLANT OPERATING EXPENSES

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COU Research Division

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November, 1981

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# REPORTING OF PHYSICAL PLANT OPERATING EXPENSES OF THE PROVINCIALLY ASSISTED UNIVERSITIES OF ONTARIO FOR THE FISCAL YEAR ENDED IN 1981

## GUIDELINES AND DEFINITIONS

## I INTRODUCTION

Each year an analysis of physical plant costs, generally known as the OAPPPA Report, is prepared under the joint auspices of the Ontario Association of Physical Plant and Planning Administrators (OAPPPA) and the Committee of Finance Officers - Universities of Ontario (COFO-UO). This Report provides an analysis of physical plant costs, by major functional area and object of expense, as reported in the operating fund of each university.

The financial accounts of universities are normally maintained in accordance with the principles of "fund accounting" to ensure that limitations and restrictions placed on the use of available resources are observed. In the report Total Revenue and Expenses for Provincially Assisted Universities of Ontario, prepared each year by COFO-UO, the revenues and expenses related to the following "funds" are identified (see exhibit 1 attached):

- Operating Fund
- Other Non-Credit Fund
- Ancillary Enterprises Fund
- Sponsored Research Fund
- Trust and Endowment Fund
- Capital Fund

Physical plant costs are charged to each of these "funds" as appropriate by the universities. However, the OAPPPA Report provides a detailed analysis of physical plant costs charged to the operating fund only. As such, it provides an analysis of the physical plant costs that are incurred in relation to the basic academic and academic support activities of each university, and permits a greater degree of comparability between universities than if it included the physical plant costs related to all "funds".

As the COFO-UO and OAPPPA Reports are closely related, it is essential that they be prepared in accordance with uniform guidelines and definitions. To achieve this necessary degree of consistency, the OAPPPA guidelines and definitions have been reviewed by a subcommittee that has been jointly appointed by OAPPPA and COFO-UO.

## II PRINCIPLES OF REPORTING

In order that the physical plant cost data submitted by the various universities will be as comparable as possible, OAPPPA and COFO-UO have approved and adopted the following Principles of Reporting:

### A. Functional Reporting of Physical Plant Costs

The costs reported in the Physical Plant column on Table 4 (exhibit 2 attached) of the COFO-UO Report should represent the total costs of the physical plant function relative to the basic operating budget of each university as defined in the COFO-UO guidelines and not necessarily the functions and costs that may be administered by the Physical Plant Department at each university. Any physical plant costs, e.g. alterations, renovations and maintenance expenses, which are charged out to other functional areas of the operating budget, as shown on Table 4 (exhibit 2) of the COFO-UO Report, should be regrouped and reported in the Physical Plant column.

### B. Internal Cost Allocations

No amounts will be shown on line 16, Internal Cost Allocation, in the Physical Plant column on Table 4 of the COFO-UO Report. Therefore, all costs by object of expense shown in the Physical Plant column on Table 4 will be gross in respect to the functional areas included in the operating budget but will be net

with regard to all other funds shown on Table 3 (exhibit 1 attached) of the COFO-UO Report, e.g. ancillary enterprises, capital, etc., as physical plant costs relating to these other funds should be charged directly by object of expense. No amounts will be shown on line 16, Internal Cost Allocation, in any of the columns of the OAPPPA Report. Therefore, all physical plant costs will be shown on a "net" basis by object of expense.

C. Agreement With COFO-UO

Total physical plant costs shown on the OAPPPA Report must agree in total and by object of expense with the data shown in the Physical Plant column on Table 4 of the COFO-UO Report.

D. Netting of Other Revenue

Revenues derived from outside the university by the sale or rental of physical plant facilities or services, the costs of which are reflected in the physical plant functional area, should be netted by object of expense against physical plant costs in the OAPPPA and COFO-UO Reports.

## III DEFINITIONS AND EXPLANATORY COMMENT

### A. General

The definition of the Physical Plant function in respect to Table 4 of the COFO-UO Report is as follows:

> "This functional area reflects costs related to the physical facilities of the university including physical plant administration, building maintenance, custodial services, utilities, landscape and grounds maintenance, security and traffic control, building renovations, alterations and major repairs, and other physical plant costs as defined in the guidelines for the preparation of the OAPPPA Report".

Within this overall definition, the various physical plant functional areas that are identified in the OAPPPA Report are defined in the following section.

### B. Definition of Expenses to be Included under each Major Function

1. Physical Plant Administration - this function includes all activities necessary to carry out the duties of management and administration for all areas under the jurisdiction of

the Physical Plant Division. Examples of the activities are:

(a) Administration - this category will include salaries, wages, employee benefits, travel, equipment and other operating costs required for administrators, assistant administrators, office personnel (including account keeping done by the Physical Plant Department such as payroll, billing, material ordering, personnel records, and dispatching of work orders), other administrative operating costs (including supplies, materials, telephone long distance charges, postage, computer rental, accounting machine costs, and career training programmes). This category will include all supervisory personnel who serve more than one functional area.

(b) Engineering - this category normally includes salaries, wages, employee benefits, travel, equipment and other costs required to provide technical and engineering services necessary to effectively carry out the functions assigned to the Physical Plant Department to the extent that these costs are funded out of the operating budget. This category will include engineers, architects, draftsmen, estimators, schedulers and preparation of documents for contractual maintenance, renovations and alterations as well

as analysis of systems and modes of operation, plant records, etc.

(c) Planning - this category will include preparation of architectural and engineering plans and specifications for alterations and new construction to the extent that these costs are funded out of the operating budget.

2. Building Maintenance - this function includes all items related to routine repair of buildings and structures, including normal recurring repairs and preventive maintenance. Does not include renovations and alterations, or projects which are funded from outside the operating budget. Also, does not include major repair projects having a cost in excess of $10,000. The following are to be included:

(a) Salaries, wages and employee benefits for all personnel who are assigned to the Building Maintenance function. (See page 16* for definition of salaries and wages). Includes drivers assigned to vehicles which serve the maintenance function.

(b) Interior and Exterior of Buildings

(i) Plumbing, heating, air conditioning, and ventilation.

(ii) Electrical repairs of all types excluding primary systems and primary building sub-stations but including secondary systems, certain lamp replacements (requiring special ladders and rigging) and maintenance of outdoor lighting fixtures which are a part of the building.

(iii) Carpentry and cabinet making.

(iv) Painting and glazing.

(v) Hardware, locks, keys, closers and records.

(vi) Roofing and sheet metal work, including down-spouts and gutters.

(vii) Welding and necessary machine work.

(viii) Elevators and other building machinery.

(ix) Miscellaneous building repairs such as tuck-pointing, blinds, etc.

(x) Costs of testing fire sprinkler systems, alarms, fire extinguishers, and similar protective devices.

(c) Maintenance and replacement of and additions to all furniture, furnishings and equipment within the buildings, but excluding replacements funded by users.

(d) Maintenance of utility distribution systems inside the building including electrical, heating, cooling, process steam, water lines, gas lines and sewer lines (both storm and sanitary), etc.

(e) Operating and replacement costs of all equipment, materials, and tools used in connection with building maintenance (exclude hand tools furnished by the employees).

(f) Operating costs for vehicles which serve the maintenance function.

3. Custodial Services - this function includes all costs related to janitorial and custodial services to buildings and structures including care and waxing of floors, washing of windows and costs of all cleaning contracts let to outside cleaning contractors (including window-washing).

(a) Salaries, wages and employee benefits of all personnel who are assigned to the Custodial function (See page 16* for definition of salaries and wages).

(b) Small set ups only where materials for the special set ups are stored or kept within the same building.

(c) Snow removal immediately adjacent to building.

(d) Other operating costs such as paper, paper towels and tissue, wax, erasers, chalk, cleaners, and other materials and supplies.

(e) Operating and replacement costs of all equipment used in connection with custodial services.

(f) Lamp replacement where lamps are readily accessible without special ladders and rigging.

Common operations include: Mopping, sweeping, waxing of floors (sanding and refinishing of floors are excluded); dusting, polishing, of furniture and fixtures such as venetian blinds, partitions, pictures, maps, radiators, etc.; cleaning of chalkboards, chalk trays, erasers, and replacement of chalk; washing and dusting of walls; cleaning and disinfecting commodes and urinals; cleaning and washing other fixtures, walls and partitions, and replenishing supplies for restrooms; the emptying and cleaning of waste receptacles; dusting and cleaning of windows and other glass surfaces, sweeping and cleaning of entrances; and opening and/or closing buildings, doors and windows.

The custodian is not a porter, messenger, mailman or laboratory assistant for the faculty or students. Generally, services requiring technical direction at the time of performance such as cleaning chemistry laboratory bench tops, decontaminating radioactive facilities, or cleaning of extremely delicate apparatus are not classified as custodial, but are usually provided by the

department having specific jurisdiction. Do not include these in custodial services costs, show them under the function "Other".

4. Utilities - this function includes all costs for energy for heating, cooling, light and power, gas, water, telephone equipment rental costs and any other utilities necessary for the operation of the physical plant and normally includes:

(a) Salaries, wages and employee benefits of all personnel who are assigned to the utilities function (See page 16* for definition of salaries and wages).

(b) Operation and maintenance of heating and power plant equipment including water plant and sewage disposal plants.

(c) Operation and maintenance of equipment in central air-conditioning plant.

(d) Purchase or rental costs to provide electricity, gas, water, telephone equipment, and sewage treatment.

(e) Operation and replacement costs of all equipment used in connection with production of utilities.

(f) Maintenance of utility tunnels, distribution systems external to buildings for electricity, gas, steam, compressed air, chilled water, and high temperature water, domestic water, sanitary and storm drains. The expense does not include open ditch drainage and street, walks and grounds lighting maintenance.

(g) Boiler and Pressure vessel insurance.

NOTE: Recovery of utility costs, through sales to outside agencies should be apportioned by object of expense (i.e. salaries, supplies, utilities, etc.) to give a net cost by object of expense for that portion funded from the operating budget.

5. Landscape and Grounds Maintenance - this function includes operation and maintenance of campus landscape and grounds. Excludes areas for which the Physical Plant is reimbursed.

NOTE: the costs of maintenance and snow removal for parking lots are to be segregated and reported as an ancillary enterprise. The following are included:

(a) Salaries, wages and employee benefits of all personnel who are assigned to the Landscape and Grounds Maintenance func-

tion (See page 16* for definition of salaries and wages).

(b) Maintenance of all areas of the campus; all work associated with the care of trees, grass, shrubs, and flowers, the provision of nursery stock including seeds, fertilizers, and plant materials.

(c) Maintenance of roads and walks, irrigation systems, signs, and lighting for roads, walks and grounds.

(d) Snow removal and sanding (excluding parking areas).

(e) Maintenance of athletic fields, outdoor rinks, tennis courts and other outdoor recreational facilities.

(f) Maintenance of open ditch drainage, fences, retaining walls and rip rap.

(g) Care of miscellaneous fixed equipment such as benches, shelter houses, etc.

(h) Operation and replacement costs of all equipment used in connection with grounds maintenance.

(i) Trash and refuse handling which is not part of a municipal service.

6. Security and Traffic - this function includes all costs for watchmen, police services related to plant and campus security, and vehicle control. Costs relating to "parking lots" are to be segregated and reported as an ancillary enterprise.

(a) Salaries, wages and employee benefits of all personnel who are assigned to this function (See page 16* for definition of salaries and wages).

(b) Patrol of campus and school areas including exterior of building by police.

(i) Patrol vehicles, radio communications cost, uniforms, and police equipment including radar.

(ii) Office operation.

(c) Watchmen of building interiors on a route system.

(i) Uniforms and clocks.

(ii) Operating and maintenance of vehicles used in watch service.

(d) Closed circuit T.V. monitors, burglar alarms, etc.

NOTE: Expenditures relating to the administration of the safety programme are not to be included under "Physical Plant". Such expenditures are to be reported under the functional area "Other" in the COFO-UO report.

7. Other - this function is to be used only to the extent that the costs are included in Physical Plant expenses. Examples of "Other" services and costs which are frequently the responsibility of Physical Plant Departments are as follows:

(a) Purchasing and receiving and stores for supplies and equipment for the entire campus.

(b) Hauling, moving and storing of furniture for other departments.

(c) The costs of messenger, mailman, laboratory assistant, porter, or services requiring technical direction at the time of performance, which services are usually provided by the department having specific jurisdiction. For further reference see Item 3 - Custodial Services.

(d) Property taxes and other municipal assessments except those taxes for which compensatory grants are received from the

Province. The latter are not to be reported in the Physical Plant functional area.

(e) Vehicles and Equipment - include here only costs which cannot be reasonably distributed to other functional areas of Physical Plant and are not reimbursed to Physical Plant.

(i) Salaries, wages and employee benefits of all personnel who are fully assigned to this function (See below for definition of salaries and wages).

(ii) Operating costs, maintenance, etc.

(f) Unabsorbed Physical Plant costs relative to chargeouts, not recovered from departmental work orders.

(g) All Property and related liability insurance other than for boilers and pressure vessels.

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* Definition of Salaries and Wages

Salaries, wages, and employee benefits to be reported under this function should include the following staff members:

- all workers assigned to the function
- all foremen and supervisors who work exclusively in the functional area.

(h) Renovations, Alterations and Major Repairs - all renovations and alterations are to be included. Only those major repair projects which are of a non-recurring nature and which have a cost in excess of $10,000 are to be included. Repairs under $10,000 are to be reported under the appropriate functional area. Costs to be included in this category are:

(i) External Contracts

(ii) Salaries, wages and employee benefits of all university personnel used to perform the work. (See page 16* for definition of salaries and wages).

(iii) Costs of all furniture, furnishings, materials and equipment required in connection with renovations, alterations and major repairs.

(i) Costs of renting space and land together with property taxes paid thereon should be reported under the functional area "Other" within Physical Plant. If the rental agreement includes the provision of services (e.g. utilities, maintenance, cleaning, etc.) and if the costs of these services can be identified, these costs should be reported under the appropriate functional areas.

C. Definition of Objects of Expense

The same Object of Expense definitions apply to the preparation of both the OAPPPA and the COFO-UO Reports. These definitions, as required for the preparation of the OAPPPA Report, are as follows:

1. Other Salaries and Wages - this object will reflect all salaries, wages and payments to non-instructional staff (support staff) including among others, technicians, clerical and secretarial, professional and managerial, janitorial, trades and maintenance.

2. Employee Benefits - this object is to reflect an institution's contributions (with respect to salaries reported in Item C.1) for pensions including payments for actuarial deficiencies and past service liability, group life insurance, salary continuance insurance, dental plans, cost of Workmen's Compensation, free tuition, unemployment insurance, and other costs of an employee benefit programme. Memberships or other perquisites of employment are not to be reported here.

3. Equipment and Furniture - under the appropriate sub-heading of "Purchase", "Rental", and "Maintenance" report here all expenses for equipment and furniture, including laboratory equipment (other than consumables), administrative equipment and furnishings (including carpets and drapery), copying and duplicating

equipment, computing equipment, maintenance equipment. Instalment and lease purchase computer contracts should be classified under the heading "Purchase". Installation costs would normally be classified as an expense for equipment and furniture.

4. Operational Supplies and Expenses - this object will include among other items all expenses for supplies which are normally consumed within the fiscal year, including postage, reproduction (i.e., all reproducing and printing carried out by the university), publications, telephone long distance charges, repair materials, maintenance and office supplies.

5. Utilities - expenses for fuel, electricity, water, gas, and telephone equipment rental and installation costs are reported in this object. The cost of utilities is to be included in total under the functional area "Physical Plant".

6. Property Taxes - property taxes for which there are compensatory grants as well as all other payments for municipal services out of operating funds are to be included. Taxes paid in relation to space rental are not to be reported here; these amounts should be included with other costs of space rental under the object entitled "Miscellaneous".

NOTE: Municipal taxes for which compensatory grants are received

from the Province are to be shown in the "Other" functional area of Operating Expenses of the COFO-UO Report. Any other payments for municipal services (e.g., garbage disposal, fire protection) out of operating funds are to be shown in the functional column "Physical Plant".

7. Renovations, Alterations and Major Repairs - this object includes all expenses for renovations and alterations to existing university space (whether internally performed or externally contracted). It excludes expenses of maintenance, repair or refurbishing except major repairs of non-recurring nature in excess of $10,000 which are to be included. If these specific kinds of services are externally contracted they are to be reported under this object and not as "Externally Contracted Services". If internally performed, the total costs including labour and material should be brought together in this object.

NOTE: Repairs and refurbishing of less than $10,000 value are not to be included in this object. The costs of labour, materials or externally contracted services for repairs and refurbishing of less than $10,000 value are to be shown in their own objects.

8. Externally Contracted Services - all expenses for services contracted to external agencies (except for renovations, alter-

ations and major repairs) are to be included. Examples of expenses to be included would be cleaning contracts, security services, snow removal and similar time and material contracts under physical plant, and food services under ancillary enterprises. Where food services are contracted, the contract amount in total should be shown under this object and not under cost of goods sold or other objects, even though the contractor may provide a breakdown.

9. Land and Site Services - this object is to include acquisition costs, land improvements and site preparation, including landscaping, sewers, and roads. Also includes fees and planning costs relative to the direct expenses.

NOTE: These expenses are normally reflected in the Capital Fund rather than in the Operating Fund of the University.

10. Buildings - all expenses which are normally considered part of the construction costs are to be included. Where applicable, furniture and equipment and site services are to be segregated from the total contract for inclusion in their specific objects of expenses. Includes all fees and planning costs associated or directly attributable to this object as well as any costs such as utilities incurred during construction.

NOTE: These expenses are normally reflected in the Capital Fund rather than in the Operating Fund of the University.

11. Miscellaneous - this category of expenses includes amounts not reported in the previously identified objects. Categories of expenses may include recruitment, travel and field trips, relocation, entertainment, memberships, ceremonials, assistance to student organizations, insurance, legal fees, audit fees, consultants' fees, cost of renting space and land together with property taxes paid thereon. Expenses which can be properly identified as belonging to another object are not to be included here, particularly those which fall within the category of operational supplies and expense.

NOTE: For the appropriate treatment of space rental costs, refer to 7 (i) on page 15.

## IV REPORTING FORMS, SUBMISSIONS AND ANALYSIS

Each university is asked to complete the attached forms and submit to the Research Associate, Council of Ontario Universities, 130 St. George Street, Suite 8039, Toronto, Ontario, M5S 2T4 by August 14, 1981. The attached forms consist of the main summary of Physical Plant operating expenses and three supplementary data sheets as follows:

1. A breakdown of the functional categories "Utilities" and "Other".
2. Gross square feet area by major function.
3. Annual average cost of electricity, fuel and water.

The OAPPPA return is to be signed by both a physical plant and a financial officer of each university.

The individual university returns will be consolidated by COU and will be reviewed by a joint OAPPPA/COFO-UO sub-committee. Any unusual variations will be referred back to the respective universities for review and comment. Following these reviews, a comparative analysis of physical plant expenses of the Ontario universities will be prepared by COU.

NOTE: In addition to the foregoing information, you are asked to comment on all "material" extra-ordinary or non-recurring expenses included in any of the functional areas.

(University) _____

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|---|---|---|---|---|---|---|---|
| | | | | 0 | 3 | | |
| 1 | | | 5 | 6 | | | |

EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT OF EXPENSE
FOR THE FISCAL YEAR ENDED APRIL 30, 1981
(in Thousands of Dollars)

Table 3 of 11
FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO

| Object of Expense \ Type of Fund | | General Funds | | | | Restricted Funds | | | |
|---|---|---|---|---|---|---|---|---|---|
| | | Operating | Other (Non-Credit) | Ancillary Enterprises | Subtotal | Sponsored Research | Trust and Endowment | Capital | TOTAL |
| | 7-8 | 9-15 | 16-22 | 23-29 | 30-36 | 37-43 | 44-50 | 51-57 | 58-64 |
| 1. Salaries & Wages (a) Academic ranks | 01 | | | | | | | | |
| (b) Other instruction & research | 02 | | | | | | | | |
| (c) Other salaries & wages | 03 | | | | | | | | |
| Subtotal | 04 | | | | | | | | |
| 2. Employee benefits | 05 | | | | | | | | |
| Subtotal | 06 | | | | | | | | |
| 3. Library acquisitions | 07 | | | | | | | | |
| 4. Equipment & furniture (a) Purchase | 08 | | | | | | | | |
| (b) Rental | 09 | | | | | | | | |
| (c) Maintenance | 10 | | | | | | | | |
| 5. Operational supplies & expenses | 11 | | | | | | | | |
| 6. Cost of goods sold | 12 | | | | | | | | |
| 7. Utilities | 13 | | | | | | | | |
| 8. Taxes | 14 | | | | | | | | |
| 9. Renovations, Alterations & Major Repairs | 15 | | | | | | | | |
| 10. Externally contracted services (from table 9) | 16 | | | | | | | | |
| 11. Scholarships, bursaries, etc. | 17 | | | | | | | | |
| 12. Principal & interest repayments | 18 | | | | | | | | |
| 13. Land & site services | 19 | | | | | | | | |
| 14. Buildings | 20 | | | | | | | | |
| 15. Miscellaneous (from table 10) | 21 | | | | | | | | |
| 16. Internal cost allocation (from table 11) | 22 | | | | | | | | |
| TOTAL | 23 | | | | | | | | |

Note: Amounts in the "Operating" column must agree with the corresponding amounts in the "Total" column on table 4.

(University) _____

| | | | | | | |
|---|---|---|---|---|---|---|
| | | | | 0 | 4 | |
| 1 | | | | 5 | 6 | |

Table 4 of 11

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED APRIL 30, 1981
(In Thousands of Dollars)

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO

| Object of Expense \ Functional Area | | Instruction & Research: All Excl. Medicine | Instruction & Research: Medicine | Instruction & Research: Sub-Total | Library | Computing | Student Services | Administration | Physical Plant | Other | TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | 7-8 | 9-15 | 16-22 | 23-29 | 30-36 | 37-43 | 44-50 | 51-57 | 58-64 | 65-71 | 72-78 |
| 1. Salaries & Wages (a) Academic ranks | 01 | | | | | | | | | | |
| (b) Other instruction & research | 02 | | | | | | | | | | |
| (c) Other salaries & wages | 03 | | | | | | | | | | |
| Subtotal | 04 | | | | | | | | | | |
| 2. Employee benefits | 05 | | | | | | | | | | |
| Subtotal | 06 | | | | | | | | | | |
| 3. Library acquisitions | 07 | | | | | | | | | | |
| 4. Equipment & furniture (a) Purchase | 08 | | | | | | | | | | |
| (b) Rental | 09 | | | | | | | | | | |
| (c) Maintenance | 10 | | | | | | | | | | |
| 5. Operational supplies & expenses | 11 | | | | | | | | | | |
| 6. Cost of goods sold | 12 | | | | | | | | | | |
| 7. Utilities | 13 | | | | | | | | | | |
| 8. Taxes | 14 | | | | | | | | | | |
| 9. Renovations, alterations & major repairs | 15 | | | | | | | | | | |
| 10. Externally contracted services (from table 9) | 16 | | | | | | | | | | |
| 11. Scholarships, bursaries, etc. | 17 | | | | | | | | | | |
| 12. Principal & interest repayments | 18 | | | | | | | | | | |
| 13. Land & site services | 19 | | | | | | | | | | |
| 14. Buildings | 20 | | | | | | | | | | |
| 15. Miscellaneous (from table 10) | 21 | | | | | | | | | | |
| 16. Internal cost allocation (from table 11) | 22 | | | | | | | | | | |
| TOTAL | 23 | | | | | | | | | | |

| | | | | | | |
|---|---|---|---|---|---|---|
| | | | | 0 | 5 | |
| 1 | | | | 5 | 6 | |

Computing Costs
(Total should agree with the total of "Computing" column above)

- Academic _____ (cols 9-15)
- Non-Academic _____ (cols 16-22)
- TOTAL _____



EXHIBIT 2

# SUMMARY STATEMENTS

Physical Plant Operating Expenses by Function and Object of Expense
For the Fiscal Year Ended April 30, 1981
(In Thousands of Dollars)

Summary Statement # 1

| Object of Expense \ Function | Physical Plant Admin. (1) | Building Maintenance (2) | Custodial Services (3) | Utilities (4) | Landscape & Grounds Mtce. (5) | Security & Traffic (6) | Subtotal (7) | Other (8) | Total* (9) |
|---|---|---|---|---|---|---|---|---|---|
| 1. (C) Other Salaries & Wages | 9458 | 11120 | 21107 | 4080 | 3643 | 5921 | 55329 | 2282 | 57611 |
| 2. Employee Benefits | 1147 | 1335 | 2561 | 471 | 444 | 736 | 6694 | 388 | 7082 |
| Subtotal | 10605 | 12455 | 23668 | 4551 | 4087 | 6657 | 62023 | 2670 | 64693 |
| 3. Library Acquisitions | | | | | | | | | |
| 4. Equipment & Furniture (A) Purchase | 189 | 259 | 157 | 96 | 345 | 99 | 1145 | 139 | 1284 |
| (B) Rental | 12 | | 5 | | 15 | 15 | 47 | 26 | 73 |
| (C) Mtce. | 22 | 200 | 19 | 154 | 130 | 24 | 549 | 34 | 583 |
| 5. Operational Supplies & Expenses | 517 | 3371 | 1353 | 799 | 594 | 370 | 7004 | 362 | 7366 |
| 6. Cost of Goods Sold | | | | | | | | | |
| 7. Utilities | | | | 38290 | | | 38290 | | 38290 |
| 8. Property Taxes | | | | | | | | 341 | 341 |
| 9. Renovations, Alterations & Major Repairs | | | | | | | | 9759 | 9759 |
| 10. Externally Contracted Services | 82 | 2366 | 3267 | 218 | 381 | 641 | 6955 | 247 | 7202 |
| 11. Scholarships, Bursaries, Etc. | | | | | | | | | |
| 12. Principal & Interest Repayments | | | | | | | | | |
| 13. Land & Site Services | | | | | 279 | | 279 | | 279 |
| 14. Buildings | | | | | | | | 389 | 389 |
| 15. Miscellaneous | 273 | 141 | 2 | 154 | 2 | 26 | 598 | 2702 | 3300 |
| 16. Internal Cost Allocation | | | | | | | | | |
| Total | 11700 | 18792 | 28471 | 44262 | 5833 | 7832 | 116890 | 16669 | 133559 |

* The "Total" column must agree by object of expense and in total with the functional column "Physical Plant" on table 4 of the C.O.F.O. Report.

The reader of this report or summary reports using data compiled from this report should be cautioned that the results of the individual universities are not necessarily comparable and conclusions should not be drawn without reference to the individual institutions.

Percentage of Total Physical Plant Operating Expenses by Function
And Object of Expense for the Fiscal Year Ended April 30, 1981

Summary Statement # 1A

| Object of Expense \ Function | Physical Plant Admin. (1) | Building Maintenance (2) | Custodial Services (3) | Utilities (4) | Landscape & Grounds Mtce. (5) | Security & Traffic (6) | Subtotal (7) |
|---|---|---|---|---|---|---|---|
| 1. (C) Other Salaries & Wages | 8.09 | 9.51 | 18.06 | 3.49 | 3.12 | 5.07 | 47.33 |
| 2. Employee Benefits | .98 | 1.14 | 2.19 | .40 | .38 | .63 | 5.73 |
| Subtotal | 9.07 | 10.66 | 20.25 | 3.89 | 3.50 | 5.70 | 53.06 |
| 3. Library Acquisitions | | | | | | | |
| 4. Equipment & Furniture (A) Purchase | .16 | .22 | .13 | .08 | .30 | .08 | .98 |
| (B) Rental | .01 | | | | .01 | .01 | .04 |
| (C) Mtce. | .02 | .17 | .02 | .13 | .11 | .02 | .47 |
| 5. Operational Supplies & Expenses | .44 | 2.88 | 1.16 | .68 | .51 | .32 | 5.99 |
| 6. Cost of Goods Sold | | | | | | | |
| 7. Utilities | | | | 32.76 | | | 32.76 |
| 8. Property Taxes | | | | | | | |
| 9. Renovations, Alterations & Major Repairs | | | | | | | |
| 10. Externally Contracted Services | .07 | 2.02 | 2.79 | .19 | .33 | .55 | 5.95 |
| 11. Scholarships, Bursaries, Etc. | | | | | | | |
| 12. Principal & Interest Repayments | | | | | | | |
| 13. Land & Site Services | | | | | .24 | | .24 |
| 14. Buildings | | | | | | | |
| 15. Miscellaneous | .23 | .12 | | .13 | | .02 | .51 |
| 16. Internal Cost Allocation | | | | | | | |
| Total | 10.01 | 16.08 | 24.36 | 37.87 | 4.99 | 6.70 | 100.00 |

The reader of this report or summary reports using data compiled from this report should be cautioned that the results of the individual universities are not necessarily comparable and conclusions should not be drawn without reference to the individual institutions.

Percentage of Physical Plant Operating Expenses by Object of Expense
By Function for the Fiscal Year Ended April 30, 1981

Summary Statement # 1B

| Object of Expense \ Function | Physical Plant Admin. (1) | Building Maintenance (2) | Custodial Services (3) | Utilities (4) | Landscape & Grounds Mtce. (5) | Security & Traffic (6) | Subtotal (7) | Other (8) | Total* (9) |
|---|---|---|---|---|---|---|---|---|---|
| 1. (C) Other Salaries & Wages | 80.84 | 59.17 | 74.14 | 9.22 | 62.45 | 75.60 | 47.33 | 13.69 | 43.14 |
| 2. Employee Benefits | 9.80 | 7.10 | 9.00 | 1.06 | 7.61 | 9.40 | 5.73 | 2.33 | 5.30 |
| Subtotal | 90.64 | 66.28 | 83.13 | 10.28 | 70.07 | 85.00 | 53.06 | 16.02 | 48.44 |
| 3. Library Acquisitions | | | | | | | | | |
| 4. Equipment & Furniture (A) Purchase | 1.62 | 1.38 | .55 | .22 | 5.91 | 1.26 | .98 | .83 | .96 |
| (B) Rental | .10 | | .02 | | .26 | .19 | .04 | .16 | .05 |
| (C) Mtce. | .19 | 1.06 | .07 | .35 | 2.23 | .31 | .47 | .20 | .44 |
| 5. Operational Supplies & Expenses | 4.42 | 17.94 | 4.75 | 1.81 | 10.18 | 4.72 | 5.99 | 2.17 | 5.52 |
| 6. Cost of Goods Sold | | | | | | | | | |
| 7. Utilities | | | | 86.51 | | | 32.76 | | 28.67 |
| 8. Property Taxes | | | | | | | | 2.05 | .26 |
| 9. Renovations, Alterations & Major Repairs | | | | | | | | 58.55 | 7.31 |
| 10. Externally Contracted Services | .70 | 12.59 | 11.47 | .49 | 6.53 | 8.18 | 5.95 | 1.48 | 5.39 |
| 11. Scholarships, Bursaries, Etc. | | | | | | | | | |
| 12. Principal & Interest Repayments | | | | | | | | | |
| 13. Land & Site Services | | | | | 4.78 | | .24 | | .21 |
| 14. Buildings | | | | | | | | 2.33 | .29 |
| 15. Miscellaneous | 2.33 | .75 | .01 | .35 | .03 | .33 | .51 | 16.21 | 2.47 |
| 16. Internal Cost Allocation | | | | | | | | | |
| Total | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 |

* The "Total" column must agree by object of expense and in total with the functional column "Physical Plant" on table 4 of the C.O.F.O. Report.

The reader of this report or summary reports using data compiled from this report should be cautioned that the results of the individual universities are not necessarily comparable and conclusions should not be drawn without reference to the individual institutions.

Physical Plant Operating Expenses by Function and Institution
For the Fiscal Year Ended April 30, 1981
(In Thousands of Dollars)

Summary Statement # 2

| Institution | Physical Plant Admin. (1) | Building Maintenance (2) | Custodial Services (3) | Utilities (4) | Landscape & Grounds Mtce. (5) | Security & Traffic (6) | Subtotal (7) | Other (8) | Total (9) |
|---|---|---|---|---|---|---|---|---|---|
| Brock | 187 | 368 | 643 | 871 | 135 | 150 | 2354 | 358 | 2712 |
| Carleton | 633 | 1407 | 1247 | 2637 | 335 | 640 | 6899 | 607 | 7506 |
| Guelph | 891 | 1836 | 1964 | 2750 | 536 | 746 | 8723 | 474 | 9197 |
| Lakehead | 207 | 386 | 573 | 1137 | 152 | 194 | 2649 | 56 | 2705 |
| Laurentian | 90 | 352 | 335 | 1068 | 165 | 154 | 2164 | 134 | 2298 |
| McMaster | 731 | 1351 | 2086 | 2997 | 357 | 581 | 8103 | 746 | 8849 |
| Ottawa | 1148 | 1124 | 1639 | 3754 | 383 | 563 | 8611 | 2627 | 11238 |
| Queen's | 638 | 1991 | 2284 | 2469 | 372 | 214 | 7968 | 825 | 8793 |
| Ryerson | 391 | 868 | 1326 | 1881 | 45 | 364 | 4875 | 818 | 5693 |
| Toronto | 3011 | 2425 | 5988 | 10925 | 828 | 2037 | 25214 | 5581 | 30795 |
| Trent | 129 | 265 | 355 | 388 | 131 | 92 | 1360 | 152 | 1512 |
| Waterloo | 1233 | 1757 | 2321 | 3024 | 650 | 526 | 9511 | 758 | 10269 |
| Western | 849 | 1565 | 2625 | 3484 | 432 | 393 | 9348 | 1207 | 10555 |
| Wilfrid Laurier | 158 | 331 | 609 | 591 | 82 | 160 | 1931 | 381 | 2312 |
| Windsor | 409 | 801 | 1897 | 2341 | 261 | 503 | 6212 | 936 | 7148 |
| York | 995 | 1965 | 2579 | 3945 | 969 | 515 | 10968 | 1009 | 11977 |
| Total | 11700 | 18792 | 28471 | 44262 | 5833 | 7832 | 116890 | 16669 | 133559 |

The reader of this report or summary reports using data compiled from this report should be cautioned that the results of the individual universities are not necessarily comparable and conclusions should not be drawn without reference to the individual institutions.

Percentage of Physical Plant Operating Expenses by Function by Institution
For the Fiscal Year Ended April 30, 1981
(In Thousands of Dollars)

Summary Statement # 2A

| Institution | Physical Plant Admin. (1) | Building Maintenance (2) | Custodial Services (3) | Utilities (4) | Landscape & Grounds Mtce. (5) | Security & Traffic (6) | Subtotal (7) |
|---|---|---|---|---|---|---|---|
| Brock | 7.94 | 15.63 | 27.32 | 37.00 | 5.73 | 6.37 | 100.00 |
| Carleton | 9.18 | 20.39 | 18.08 | 38.22 | 4.86 | 9.28 | 100.00 |
| Guelph | 10.21 | 21.05 | 22.52 | 31.53 | 6.14 | 8.55 | 100.00 |
| Lakehead | 7.81 | 14.57 | 21.63 | 42.92 | 5.74 | 7.32 | 100.00 |
| Laurentian | 4.16 | 16.27 | 15.48 | 49.35 | 7.62 | 7.12 | 100.00 |
| McMaster | 9.02 | 16.67 | 25.74 | 36.99 | 4.41 | 7.17 | 100.00 |
| Ottawa | 13.33 | 13.05 | 19.03 | 43.60 | 4.45 | 6.54 | 100.00 |
| Queen's | 8.01 | 24.99 | 28.66 | 30.99 | 4.67 | 2.69 | 100.00 |
| Ryerson | 8.02 | 17.81 | 27.20 | 38.58 | .92 | 7.47 | 100.00 |
| Toronto | 11.94 | 9.62 | 23.75 | 43.33 | 3.28 | 8.08 | 100.00 |
| Trent | 9.49 | 19.49 | 26.10 | 28.53 | 9.63 | 6.76 | 100.00 |
| Waterloo | 12.96 | 18.47 | 24.40 | 31.79 | 6.83 | 5.53 | 100.00 |
| Western | 9.08 | 16.74 | 28.08 | 37.27 | 4.62 | 4.20 | 100.00 |
| Wilfrid Laurier | 8.18 | 17.14 | 31.54 | 30.61 | 4.25 | 8.29 | 100.00 |
| Windsor | 6.58 | 12.89 | 30.54 | 37.69 | 4.20 | 8.10 | 100.00 |
| York | 9.07 | 17.92 | 23.51 | 35.97 | 8.83 | 4.70 | 100.00 |
| Total | 10.01 | 16.08 | 24.36 | 37.87 | 4.99 | 6.70 | 100.00 |

The reader of this report or summary reports using data compiled from this report should be cautioned that the results of the individual universities are not necessarily comparable and conclusions should not be drawn without reference to the individual institutions.

Physical Plant Operating Expenses by Institution and Object Of Expense for the Fiscal Year Ended April 30, 1981
(In Thousands of Dollars)

Summary Statement # 3

| Object of Expense \ Institution | Brock | Carleton | Guelph | Lakehead | Laurentian | McMaster | Ottawa | Queen's | Ryerson | Toronto | Trent | Waterloo | Western | W.L.U. | Windsor | York | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1. (C) Other Salaries & Wages | 1116 | 2686 | 5018 | 1288 | 807 | 3881 | 3563 | 3901 | 1598 | 12039 | 855 | 5376 | 4942 | 1038 | 3358 | 6145 | 57611 |
| 2. Employee Benefits | 156 | 393 | 520 | 145 | 116 | 344 | 474 | 493 | 257 | 1583 | 86 | 522 | 706 | 137 | 574 | 576 | 7082 |
| Subtotal | 1272 | 3079 | 5538 | 1433 | 923 | 4225 | 4037 | 4394 | 1855 | 13622 | 941 | 5898 | 5648 | 1175 | 3932 | 6721 | 64693 |
| 3. Library Acquisitions | | | | | | | | | | | | | | | | | |
| 4. Equipment & Furniture (A) Purchase | 30 | 35 | 87 | 24 | | 65 | 101 | 251 | 2 | 194 | 2 | 127 | 185 | 16 | 48 | 117 | 1284 |
| (B) Rental | | 7 | | 1 | | 1 | 9 | | | 12 | | 13 | 4 | | 6 | 20 | 73 |
| (C) Mtce. | 25 | 9 | 25 | 2 | 8 | 1 | 197 | | 2 | 16 | | 26 | 158 | 3 | 4 | 107 | 583 |
| 5. Operational Supplies & Expenses | 165 | 699 | 545 | 226 | 121 | 527 | 193 | 926 | 368 | 926 | 135 | 490 | 825 | 255 | 345 | 620 | 7366 |
| 6. Cost of Goods Sold | | | | | | | | | | | | | | | | | |
| 7. Utilities | 825 | 2419 | 2470 | 931 | 753 | 2566 | 2513 | 2302 | 1715 | 10303 | 350 | 2568 | 3050 | 537 | 1816 | 3172 | 38290 |
| 8. Property Taxes | | 30 | 16 | | | 5 | 37 | 212 | | 13 | | | 22 | | 4 | 2 | 341 |
| 9. Renovations, Alterations & Major Repairs | 282 | 227 | 294 | | 42 | 140 | 1686 | 559 | 469 | 3875 | 24 | 758 | 494 | 234 | 331 | 344 | 9759 |
| 10. Externally Contracted Services | 84 | 882 | 139 | 33 | 421 | 1248 | 2034 | 17 | 938 | 474 | 13 | 257 | 15 | 59 | 200 | 388 | 7202 |
| 11. Scholarships, Bursaries, Etc. | | | | | | | | | | | | | | | | | |
| 12. Principal & Interest Repayments | | | | | | | | | | | | | | | | | |
| 13. Land & Site Services | | | | | | | | | | | | | | | | 279 | 279 |
| 14. Buildings | | | | | | | | | | | | | | | 389 | | 389 |
| 15. Miscellaneous | 29 | 119 | 83 | 55 | 30 | 71 | 431 | 132 | 344 | 1360 | 47 | 132 | 154 | 93 | 73 | 207 | 3300 |
| 16. Internal Cost Allocation | | | | | | | | | | | | | | | | | |
| Total | 2712 | 7506 | 9197 | 2705 | 2298 | 8849 | 11238 | 8793 | 5693 | 30795 | 1512 | 10269 | 10555 | 2312 | 7148 | 11977 | 133559 |

The reader of this report or summary reports using data compiled from this report should be cautioned that the results of the individual universities are not necessarily comparable and conclusions should not be drawn without reference to the individual institutions.

Percentage of Physical Plant Operating Expenses by Object of Expense by Institution for the Fiscal Year Ended April 30, 1981
(In Thousands of Dollars)

Summary Statement # 3A

| Object of Expense / Institution | Brock | Carleton | Guelph | Lakehead | Laurentian | McMaster | Ottawa | Queen's | Ryerson | Toronto | Trent | Waterloo | Western | W.L.U. | Windsor | York | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1. (C) Other Salaries & Wages | 41.15 | 35.78 | 54.56 | 47.62 | 35.12 | 43.86 | 31.70 | 44.36 | 28.07 | 39.09 | 56.55 | 52.35 | 46.82 | 44.90 | 46.98 | 51.31 | 43.14 |
| 2. Employee Benefits | 5.75 | 5.24 | 5.65 | 5.36 | 5.05 | 3.89 | 4.22 | 5.61 | 4.51 | 5.14 | 5.69 | 5.08 | 6.69 | 5.93 | 8.03 | 4.81 | 5.30 |
| Subtotal | 46.90 | 41.02 | 60.22 | 52.98 | 40.17 | 47.75 | 35.92 | 49.97 | 32.58 | 44.23 | 62.24 | 57.43 | 53.51 | 50.82 | 55.01 | 56.12 | 48.44 |
| 3. Library Acquisitions | | | | | | | | | | | | | | | | | |
| 4. Equipment & Furniture (A) Purchase | 1.11 | .47 | .95 | .89 | | .73 | .90 | 2.85 | .04 | .63 | .13 | 1.24 | 1.75 | .69 | .67 | .98 | .96 |
| (B) Rental | | .09 | | .04 | | .01 | .08 | | | .04 | | .13 | .04 | | .08 | .17 | .05 |
| (C) Mtce. | .92 | .12 | .27 | .07 | .35 | .01 | 1.75 | | .04 | .05 | | .25 | 1.50 | .13 | .06 | .89 | .44 |
| 5. Operational Supplies & Expenses | 6.08 | 9.31 | 5.93 | 8.35 | 5.27 | 5.96 | 1.72 | 10.53 | 6.46 | 3.01 | 8.93 | 4.77 | 7.82 | 11.03 | 4.83 | 5.18 | 5.52 |
| 6. Cost of Goods Sold | | | | | | | | | | | | | | | | | |
| 7. Utilities | 30.42 | 32.23 | 26.86 | 34.42 | 32.77 | 29.00 | 22.36 | 26.18 | 30.12 | 33.46 | 23.15 | 25.01 | 28.90 | 23.23 | 25.41 | 26.48 | 28.67 |
| 8. Property Taxes | | .40 | .17 | | | .06 | .33 | 2.41 | | .04 | | | .21 | | .06 | .02 | .26 |
| 9. Renovations, Alterations & Major Repairs | 10.40 | 3.02 | 3.20 | | 1.83 | 1.58 | 15.00 | 6.36 | 8.24 | 12.58 | 1.59 | 7.38 | 4.68 | 10.12 | 4.63 | 2.87 | 7.31 |
| 10. Externally Contracted Services | 3.10 | 11.75 | 1.51 | 1.22 | 18.32 | 14.10 | 18.10 | .19 | 16.48 | 1.54 | .86 | 2.50 | .14 | 2.55 | 2.80 | 3.24 | 5.39 |
| 11. Scholarships, Bursaries, Etc. | | | | | | | | | | | | | | | | | |
| 12. Principal & Interest Repayments | | | | | | | | | | | | | | | | | |
| 13. Land & Site Services | | | | | | | | | | | | | | | | 2.33 | .21 |
| 14. Buildings | | | | | | | | | | | | | | | 5.44 | | .29 |
| 15. Miscellaneous | 1.07 | 1.59 | .90 | 2.03 | 1.31 | .80 | 3.84 | 1.50 | 6.04 | 4.42 | 3.11 | 1.29 | 1.46 | 1.43 | 1.02 | 1.73 | 2.47 |
| 16. Internal Cost Allocation | | | | | | | | | | | | | | | | | |
| Total | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 |

The reader of this report or summary reports using data compiled from this report should be cautioned that the results of the individual universities are not necessarily comparable and conclusions should not be drawn without reference to the individual institutions.

Breakdown of "Utilities" and "Other" Physical Plant Operating Expenses
By Institution for the Fiscal Year Ended April 30, 1981
(In Thousands of Dollars)

Summary Statement # 4

| Institution | Utilities | | | | | | Other | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Elec. | Fuel Oil | Gas | Water | Tel. | Total | 7.1 | 7.2. | 7.3 | 7.4 | 7.5 | 7.6 | 7.7 | 7.8 | 7.9 | Total |
| Brock | 622 | | 28 | 24 | 151 | 825 | | 21 | | | | 28 | 27 | 282 | | 358 |
| Carleton | 808 | 229 | 676 | 243 | 463 | 2419 | 53 | 98 | | 30 | 86 | 104 | 9 | 227 | | 607 |
| Guelph | 934 | | 1089 | 127 | 320 | 2470 | | 101 | | 16 | | | 63 | 294 | | 474 |
| Lakehead | 392 | | 428 | 56 | 55 | 931 | 56 | | | | | | | | | 56 |
| Laurentian | 292 | 8 | 294 | 33 | 126 | 753 | | | | | 63 | | 29 | 42 | | 134 |
| McMaster | 1209 | 143 | 717 | 105 | 392 | 2566 | 272 | | | 5 | 270 | | 59 | 140 | | 746 |
| Ottawa | 826 | 162 | 798 | 183 | 544 | 2513 | | 381 | 154 | 37 | | | | 82 | 1686 | 2340 |
| Queen's | 935 | 258 | 560 | 162 | 387 | 2302 | 29 | | | 212 | 25 | | 559 | | | 825 |
| Ryerson | 954 | 12 | 395 | 74 | 280 | 1715 | | | | | 20 | | 50 | 469 | 279 | 818 |
| Toronto | 4363 | 245 | 3342 | 747 | 1413 | 10303* | 303 | | | 13 | | 685 | 792 | 3786 | 2 | 5581 |
| Trent | 199 | 5 | 16 | 9 | 121 | 350 | | | 81 | | | 9 | 38 | 24 | | 152 |
| Waterloo | 1088 | 26 | 851 | 206 | 397 | 2568 | | | | | 758 | | | | | 758 |
| Western | 1231 | 25 | 1067 | 111 | 616 | 3050 | 109 | 109 | 282 | 22 | | | 191 | 494 | | 1207 |
| Wilfrid Laurier | 219 | 8 | 160 | 21 | 129 | 537 | 35 | 32 | 13 | | 17 | 2 | 14 | 234 | 34 | 381 |
| Windsor | 729 | 44 | 673 | 64 | 306 | 1816 | 18 | 9 | 7 | 12 | 97 | 3 | 70 | 720 | | 936 |
| York | 1271 | 189 | 896 | 200 | 616 | 3172 | 155 | | | 2 | 201 | 209 | 98 | 344 | | 1009 |
| Total | 16072 | 1354 | 11990 | 2365 | 6316 | 38290 | 1030 | 751 | 537 | 349 | 1537 | 1040 | 1999 | 7138 | 2001 | 16382 |

The reader of this report or summary reports using data compiled from this report should be cautioned that the results of the individual universities are not necessarily comparable and conclusions should not be drawn without reference to the individual institutions.

*Including $193,000 for purchased steam.

Gross Square Feet and Utilities Rates by Institution
For the Fiscal Year Ended April 30, 1981

Summary Statement # 5

| Institution | Gross Square Feet (000's) | | | Utility Rates | | | |
|---|---|---|---|---|---|---|---|
| | Building Maintenance | Custodial | Utilities | Electricity | Fuel Gas | Fuel Oil | Water |
| | Total | Total | Total | ¢/KWH | ¢/Mil BTU | ¢/Mil BTU | ¢/1000 Gal. |
| Brock | 997 | 997 | 997 | 2.57 | 326 | | 75.0 |
| Carleton | 2043 | 2043 | 2043 | 2.48 | 282 | 428 | 169.0 |
| Guelph | 3170 | 2952 | 3038 | 2.40 | 282 | | 52.8 |
| Lakehead | 916 | 891 | 913 | 2.73 | 277 | | 65.9 |
| Laurentian | 770 | 770 | 770 | 3.13 | 316 | 557 | 76.0 |
| McMaster | 2653 | 2629 | 2653 | 2.29 | 285 | 255 | 100.3 |
| Ottawa | 2356 | 2348 | 2348 | 2.48 | 271 | 488 | 153.0 |
| Queen's | 3020 | 3020 | 3020 | 2.68 | 316 | 398 | 98.3 |
| Ryerson | 1700 | 1450 | 1700 | 2.90 | 290 | 524 | 155.0 |
| Toronto * | 9531 | 8681 | 8866 | 2.64 | 276 | 408 | 124.1 |
| Trent | 538 | 475 | 538 | 3.11 | 353 | 540 | 60.0 |
| Waterloo | 3413 | 2449 | 3383 | 2.74 | 285 | 391 | 129.7 |
| Western | 3418 | 3418 | 3418 | 2.73 | 284 | 353 | 58.1 |
| Wilfrid Laurier | 551 | 551 | 551 | 2.83 | 302 | 407 | 134.0 |
| Windsor | 1541 | 1541 | 1541 | 2.86 | 347 | 349 | |
| York | 3869 | 3869 | 3869 | 2.41 | 279 | 405 | 144.0 |

The reader of this report or summary reports using data compiled from this report should be cautioned that the results of the individual universities are not necessarily comparable and conclusions should not be drawn without reference to the individual institutions.

*Under "Fuel" Toronto also reported "purchased steam" at a rate of 522.9 ¢/mil BTU.

Unit Costs of Physical Plant Operating Expenses by Institution
For the Fiscal Year Ended April 30, 1981
($ / Square Foot)

Summary Statement # 6

| Institution | Maintenance (1) | Custodial (2) | Utilities (3) | Grounds* (4) | Security* & Traffic (5) | Total 1,2,3,4,5 | Total 1,2,3,4 |
|---|---|---|---|---|---|---|---|
| Brock | .369 | .645 | .874 | .135 | .150 | 2.173 | 2.023 |
| Carleton | .689 | .610 | 1.291 | .164 | .313 | 3.067 | 2.754 |
| Guelph | .579 | .665 | .905 | .169 | .235 | 2.553 | 2.318 |
| Lakehead | .421 | .643 | 1.245 | .166 | .212 | 2.687 | 2.475 |
| Laurentian | .457 | .435 | 1.387 | .214 | .200 | 2.693 | 2.493 |
| McMaster | .509 | .793 | 1.130 | .135 | .219 | 2.786 | 2.567 |
| Ottawa | .477 | .698 | 1.599 | .163 | .239 | 3.176 | 2.937 |
| Queen's | .659 | .756 | .818 | .123 | .071 | 2.427 | 2.356 |
| Ryerson | .511 | .914 | 1.106 | .026 | .214 | 2.771 | 2.557 |
| Toronto | .254 | .690 | 1.232 | .087 | .214 | 2.477 | 2.263 |
| Trent | .493 | .747 | .721 | .243 | .171 | 2.375 | 2.204 |
| Waterloo | .515 | .948 | .894 | .190 | .154 | 2.701 | 2.547 |
| Western | .458 | .768 | 1.019 | .126 | .115 | 2.486 | 2.371 |
| Wilfrid Laurier | .601 | 1.105 | 1.073 | .149 | .290 | 3.218 | 2.928 |
| Windsor | .520 | 1.231 | 1.519 | .169 | .326 | 3.765 | 3.439 |
| York | .508 | .667 | 1.020 | .250 | .133 | 2.578 | 2.445 |
| Average | .501 | .769 | 1.114 | .156 | .203 | 2.745 | 2.542 |

* Unit costs are calculated using Building Maintenance square feet (Summary Statement # 5)

The reader of this report or summary reports using data compiled from this report should be cautioned that the results of the individual universities are not necessarily comparable and conclusions should not be drawn without reference to the individual institutions.